INDIVIDUAL INCOME

MeF DEVELOPER'S HANDBOOK

1. General information

This guide is intended to help you develop software to file Utah Individual Income Returns with the MeF system. If you have additional questions about the schemas or other Utah filing requirements, please see the FAQ. If you still have questions, please contact us directly at mef@utah.gov

2. Supported Forms

For Tax Year 2009, the following forms are supported:
- TC-40 – Utah Individual Income Tax return
- TC-547 – Income Tax Payment Coupon (this also encompasses the TC-546 – Prepayment of Income Tax)

3. Including Federal Data

Utah accepts both Joint and State Only returns via MeF. In either case, a copy of the Federal return must be included in the Submission. The only exceptions to this rule are: if you don't have an XML version of the federal return that can be attached, or if you are filing the TC-40 with a form the IRS does not accept electronically as XML.

4. Populating MeF Data Elements

When filing returns via MeF you are required to fill out several fields where the source of those fields is not readily apparent. This section should aid you in populating these fields. Generally the optional elements in the schemas are defined, but some required elements are explained as well, if the USTC expects certain values in these elements.

Most of this information is contained in the Business Rules document, but in an effort to save you time and effort, the elements that have been the most confusing in past years have been explained here in greater detail.

4.1.1.   Submission Manifest

Here are the values we require in the manifest.xml file included with a submission.

Element xpath	What goes in the element
/StateSubmissionManifest/GovernmentCode	Fixed value "UTST" this is dictated by the IRS
/StateSubmissionManifest/SubmissionCategory	Fixed values "????" this is dictated by the IRS, but we don't know what this will be yet.
/StateSubmissionManifest/SubmissionType	To denote which Return Type is being sent If SubmissionCategory = ???? use • "TC40" or "1040" • "TC547"

4.1.2. ReturnHeaderState

The ReturnHeaderState schema is defined by TIGERS, so we don't have full control over the elements defined there.

Element xpath (starting from ReturnHeaderState)	When required and What goes in the element
TaxPeriodBeginDate	Required to be the 1st day of the month when the tax period begins
TaxPeriodEndDate	Required to be the last day of the tax period, always the last day of the month where the tax period ends.
PaidPreparerInformation	If a paid preparer is used to file the return. *If the Paid Prepare section is not filled out, it is assumed that the Business Representative is the preparer.*
PaidPreparerInformation	Required if the return is not Self Prepared. If this element is not provided, the Business Representative is considered to be the Preparer.
PaidPreparerInformation/DateSigned	Required with the preparer information
PaidPreparerInformation/SSN PaidPreparerInformation/PTIN	One of these is required with preparer information
PaidPreparerInformation/PaidPreparerFirmNumber PaidPreparerInformation/MissingEINReason	One of these is required with preparer information
PaidPreparerInformation/PreparerUSAddress PaidPreparerInformation/PreparerForeignAddress	One of these is required with preparer information
PaidPreparerInformation/Phone PaidPreparerInformation/ForeignPhone PaidPreparerInformation/EmailAddress	Please populate these fields to aid us in solving issues if the return is filed improperly.
SignatureOption/SignaturePIN	This may be provided, but is not required. Do not use the Signature Document option since the USTC no longer uses a Signature Document with MeF returns.
AmendedReturnIndicator	Required if this is an amended return
OriginalSubmissionId	Required if this is a resubmission. Must contain the original timely submission id, if you want to take advantage of the perfection period
OriginalSubmissionDate	Required if this is a resubmission. Must contain the original timely submission date, if you want to take advantage of the perfection period
Filer/Secondary	Required if filing a joint return, otherwise it is not allowed
Filer/Primary/DateOfBirth Filer/Secondary/DateOfBirth	Required field(s) if Schedule TC-40C is included
Filer/Primary/DateOfDeath Filer/Secondary/DateOfDeath	Required fields(s) if Form TC-131 is included. Only required for the party that is deceased
Filer/Primary/TaxpayerPIN Filer/Secondary/TaxpayerPIN	Required field(s) since these are part of the signature a self select pin is allowed

The ReturnHeaderState and FinancialTrasaction schemas are defined by TIGERS, so we don't have full control over the schemas. Here is how the schemas should be filled out.

4.1.3. Financial Transaction

Payments are not allowed on the TC-40 Return Type, however a Refund Direct Deposit is allowed if there is a refund. We have used a restricted version of the Financial Transaction schema that contains a single RefundDirectDeposit element.

Element xpath	When required and What goes in the element
FinancialTransaction/DirectDeposit	Use this element if a Direct Deposit refund is requested, otherwise omit the Financial Transaction. ACH Debit payments cannot be made on this return type. To make a payment, use the TC547 form type

To make a payment, please send in a submission with a TC-547 Return Type. The TC-547 uses a restricted Financial Transaction schema that allows a single StatePayment within the Financial Transaction.

Element xpath	When required and What goes in the element
FinancialTransaction	Required when for all TC-547 returns.
FinancialTransaction/AccountHolderName	Required to be the name of the account holder
FinancialTransaction/RequestedPaymentDate	If not provided, the Payment Date will default to the received date of the submission. If provided it cannot be before the submission date or more than 130 days in the future
FinancialTransaction/AddendaRecord	Not allowed. If you need to direct your payment to multiple accounts or period, submit multiple TC-547 submissions.

The Financial Transaction is required with Return Document TC-40 if you are requesting a Direct Deposit refund.

Element xpath	When required and What goes in the element
FinancialTransaction/DirectDeposit	Use this element if a Direct Deposit refund is requested. ACH Debit payments cannot be made on this return type. To make a payment, use the TC-547 Return Type

The Financial Transaction is required for the Payment Coupon TC-547. Populate the following optional fields within the Financial Transaction as described.

Element xpath	When required and What goes in the element
FinancialTransaction	Required when for all TC-547 returns.
FinancialTransaction/AccountHolderName	Required to be the name of the account holder
FinancialTransaction/RequestedPaymentDate	If not provided, the Payment Date will default to the received date of the submission. If provided it cannot be before the submission date or more than 130 days in the future
FinancialTransaction/AddendaRecord	Not allowed. If you need to direct your payment to multiple accounts or period, submit multiple TC-547 submissions.